

Keweenaw Land Association, Limited
1801 East Cloverland Drive
P.O. Box 188
Ironwood, Michigan 49938
906-932-3410

January 7, 2015

**BY CERTIFIED MAIL,
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

**Re: Keweenaw Land Association, Limited
Top Hat Plan Statement Under U.S. Department of
Labor Regulation section 2520.104-23**

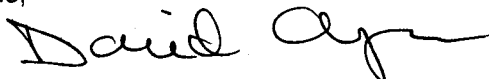
Ladies and Gentlemen:

Keweenaw Land Association, Limited, with its principal offices located at 1801 East Cloverland Drive, P.O. Box 188, Ironwood, Michigan 49938, employer identification number 04-1504450, submits this notice pursuant to U.S. Department of Labor Regulation section 2520.104-23 in satisfaction of the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Please be advised that Keweenaw Land Association, Limited has adopted the Keweenaw Land Association, Limited Long-Term Incentive Plan for Brian D. Glodowski ("Plan") for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the Plan will be paid (1) from the general assets of Keweenaw Land Association, Limited or (2) from employer-owned insurance policies or contracts issued by a qualified insurance company (the premiums for which are paid directly by Keweenaw Land Association, Limited from its general assets) or (3) from both. The Plan benefits one management or highly compensated employee as of this date.

The Plan document will be provided upon request as required by section 104(a)(6) of ERISA. If you have any questions regarding this matter, please contact me.

Regards,

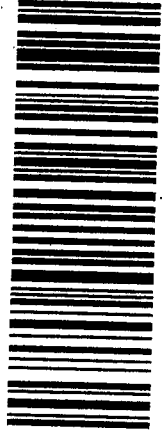


David Ayer
Chairperson

BUTZEL LONG
ATTORNEYS AND COUNSELORS
a professional corporation

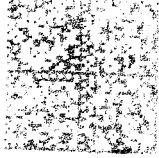
Stoneridge West Bldg.
41000 Woodward Ave.
Bloomfield Hills, MI 48304
tlis

CERTIFIED MAIL™



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